



Utah State Tax Commission Tobacco Products Tax Return	TC-553 Rev. 2/98
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Name and address (please correct any errors)

Tax Period
Due on or Before
Account Number
Use this number for all references

1. Tobacco products received (at manufacturer's sales price)		\$	00
2. Total tobacco products exported	\$	00	
3. Tax paid purchases included in line 1	\$	00	
4. Other deductions (attach schedule and explanation)	\$	00	
5. Total deductions (add lines 2, 3 and 4)		\$	00
6. Taxable products sold in Utah or held for sale (line 1 less line 5)		\$	00
7. Tax rate of 35 percent of taxable products			X .35
8. Tax due (line 6 multiplied by line 7)	●	\$	00
9. Applicable interest (see instruction 6 on the back of this return)	●	\$	00
10. Total due (add lines 8 and 9) REMIT THIS AMOUNT WITH RETURN	●	\$	00

I certify that this return, including any accompanying schedules, has been examined by me and to the best of my knowledge is a true, correct and complete return.

Signed	Title	Date	Telephone
Include account number on payment. Make check or money order payable to Utah State Tax Commission. Send ENTIRE form, coupon and payment to:			

Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-3500



TOBACCO PRODUCTS TAX RETURN - TC-553

553.FRM Rev. 2/98

Federal ID Number	Filing Period	Due Date

Amount Paid

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Make check or money order payable to the Utah State Tax Commission.
Do not send cash. Do not staple check to this coupon.

UTAH STATE TAX COMMISSION
TOBACCO PRODUCTS TAX RETURN
210 N 1950 W
SLC UT 84134-0130

Tobacco Products Tax Return Instructions

1. Tobacco products include the following items: cigars, smoking tobacco, snuff, chewing tobacco, pipe tobacco, and such other products prepared in such a manner as to be suitable for chewing or smoking in a pipe or otherwise. Tobacco products do not include cigarettes or any other products taxed under any other provisions of Title 59, Chapter 14, Cigarette and Tobacco Tax and Licensing.

2. Jobbers cost is the manufacturers' net sales price after deduction of all discounts. If the tobacco products are sold in such a manner as to exclude freight charges from the invoice amount, the freight charges must be added to the invoice amount to determine the wholesale amount subject to tax. The taxable amount to be reported by distributors, subjobbers, or retailers, if direct reporting is required of them, is equal to 60 percent of the retail sales price including the tax or, in lieu thereof, an amount equal to 70 percent of the retail sales price exclusive of the tax, provided that the retail sales price is the suggested list price of the tobacco products.

3. Export sales include all sales delivered to a point outside Utah. Delivery must be made by the seller or by a common carrier. Tobacco products purchased by subjobbers, distributors, retailers or consumers for sale or use outside of Utah must be tax-paid at the time of purchase if delivery is made within this state. Any registered dealer who purchases tobacco upon which tax has been paid and subsequently sells the products outside the state may apply for credit on his next quarterly return. If such credit is greater than the tax liability, the dealer will be entitled to a refund of such overpayment.

4. Unsaleable merchandise included on line 1 of the current report or unsaleable tobacco products upon which the tax has been paid on a previous quarterly report may be deducted on line 4 of this report. Merchandise returned to the factory for credit must be supported by a credit memorandum retained in the taxpayer's files. Any unsaleable tobacco products that are not returned to the factory for credit must be destroyed in the presence of an agent of the Tax Commission before credit will be allowed.

5. Interest will be assessed at the rate prescribed by law from the original due date until paid in full. For information, taxpayers may request form TC-15 Applicable Interest Rates by calling or writing the Tax Commission, phone number (801) 297-2200, or toll free, 1-800-662-4335.

6. The penalty for failure to file a tax due return by the due date is the greater of \$20 or 10 percent of the unpaid tax. In addition, if a tax balance remains unpaid 90 days after the due date, a second penalty, the greater of \$20 or 10 percent of the tax balance, will be added for failure to pay timely. The penalty for failure to pay tax due as reported on a timely filed return, or within 30 days of a notice of deficiency, is the greater of \$20 or 10 percent of the tax due.

7. If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 (TDD 297-3819). Please allow three working days for a response.